

रजिस्टर्ड नं० पी०/एस० एम० 14.



# राजपत्र, हिमाचल प्रदेश (प्रसाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 12 अप्रैल, 1986/22 चैत्र, 1908

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

*Shimla-2, the 6th February, 1986*

No. EXN-F(1)-8/77-II.—In exercise of the powers conferred by sub-section (2) of section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor, Himachal Pradesh is pleased to direct that the Tax under sub-section (1) of the said section shall be levied with immediate effect at the first stage of the sale of goods, namely, Tyres and Tubes, Motor spare parts/Accessories, standard Medicines, Paints, Toilet Goods (Soap, Hair Oil, Cream and Washing Soap), Roofing Slates, Sanitary Goods, Hardware Goods, Kerosene Oil, Gur, Match boxes.

Watches, Motor Oil, Lubricants and Mobile Oil, Tea, Mustard Oil, Palm Oil, and such other cooking oil, Cereals and Pulses, Iron and Steel, which stage shall,—

- (a) in the case of the dealer who imports into Himachal Pradesh any such goods from any place outside Himachal Pradesh, be the stage of sale when such dealer sells such goods for the first time within Himachal Pradesh;
- (b) in the case of a dealer who manufactures such goods within Himachal Pradesh, be the stage of sale when such dealer sells such goods for the first time within Himachal Pradesh; and
- (c) in the case of other dealer who has not purchased such goods from a dealer referred to in the preceding clauses, be the stage at which such dealer sells such goods for the first time in Himachal Pradesh.

R. K. ANAND,  
Secretary.